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COMPANY: U.S. PATENT & TRADEMARK OFFICE

FAX NO:

703-746-6597

DATE:

April 8, 2004

FROM:

Patrick J. O'Shea/Tanya Bellanti.

RE:

Serial No. 10/673,914 – Our File 7297

NO. OF PAGES TO FOLLOW:

2 pgs

REMARKS:

Please see attached. Regards.

The documents transmitted by this facsimile are intended for the use of the individual or the entity to which it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of the message is not the intended recipient, or the employee or agent responsible for delivering this document to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original facsimile to us at the above address via the Postal Service. Thank you

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DECLARATION AND POWER OF ATTORNEY

I, the below named inventor, hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first, and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled SOUND SYSTEM FOR A VEHICLE, the specification which was filed with the United States Patent and Trademark Office on September 29, 2003 as Serial No. 10/673,914.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code §119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate filed by me on the same subject matter having a filing date before that of the application on which priority is claimed: European Application No. 02 021 904.4 filed September 27, 2002.

I hereby declare that all statements are made hereby of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

And I hereby appoint:

Maurice E. Gauthier	-	Reg. No. 20,798
Richard L. Stevens	-	Reg. No. 24,445
Matthew E. Connors	-	Reg. No. 33,298
William E. Hilton	-	Reg. No. 35,192
Patrick J. O'Shea	-	Reg. No. 35,305
Arlene J. Powers	- '	Reg. No. 35,985
Richard L. Stevens, Jr.	-	Reg. No. 44,357
Peter Stecher	-	Reg. No. 47,259

all of the firm of Samuels, Gauthier & Stevens, my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

I request that all correspondence be directed to:

Patrick J. O'Shea, Esq. Samuels, Gauthier & Stevens, LLP 225 Franklin Street, Suite 3300 Boston, MA 02110

Kurt Leipold

Date

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Same as above